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Response date and Time: October 18, 2007 at 4:00 PM

Alpha B. Khaldi (MN #303860)
220-9E-02
P.O. Box 33428
St. Paul, MN 55133
Telephone: (651) 575-4914
Facsimile: (651) 736-9469

Patrick J. Orr (PO-7617)
Klestadt & Winters, LLP
292 Madison Avenue, 17TH Floor
New York, NY 10017-6314
Telephone: 212-972-3000
Facsimile: 212-972-2245

Counsel for 3M Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: : Chapter 11
: :
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
Debtors. : (Jointly Administered)
: :
----- X

**RESPONSE OF 3M COMPANY TO THE
DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS**

3M Company, by and through its undersigned counsel, hereby submits this response (the “**Response**”) to the Debtors’ Twenty-First Omnibus Objection to Claims (the “**Twenty-First Objection**”).

1. On October 8, 2005 (the “**Petition Date**”), Delphi Corporation (“**Delphi Corp.**”), Delphi Automotive Systems, LLC (“**Delphi Automotive**”), and certain related entities (collectively, “**Delphi**” or the “**Debtors**”) filed voluntary petitions for relief under Chapter 11 of Title 11, United States Code (the “**Bankruptcy Code**”) in the United States Bankruptcy Court

for the Southern District of New York. Delphi remains in possession of its property and continues to operate its business as a debtor-in-possession pursuant to Bankruptcy Code §§ 1107(a) and 1108.

2. 3M Company has filed claim number 2468.

3. By this response, 3M Company objects to the Debtors' proposed treatment of claim number 2468 as proposed in the Twenty-First Objection.

4. Delphi does not object that as of the Petition Date, Delphi owed 3M Company \$517,747.63 (the "**Claim Amount**") for products purchased from 3M Company.

5. Based on the foregoing, 3M Company filed its Proof of Claim asserted the Claim Amount (Claim No. 2468) as a general unsecured claim totaling not less than \$517,747.63.¹

ARGUMENT

In the Twenty-First Objection, The Debtors Have Not Met Their Burden To Modify The Claim Amount

7. In contesting claim number 2468 in the Twenty-First Objection, the Debtors seek to modify the Claim Amount to reclassify \$34,337.94 of the Claim Amount as a Priority Claim (reflecting a 3M Company's valid Reclamation Claim) and \$465,951.07 as a designated as General Unsecured Claim ("Modified Amount").

8. 3M objects to the Modified Amount to the extent that the remaining General Unsecured Claim, after \$34,337.94 of the Claim Amount is reclassified as a Priority Claim, should be \$483,403.68, not \$465,951.07.

9. A timely and properly filed proof of claim constitutes prima facie evidence of the claim's validity and amount. See Fed. R. Bankr. P. 3001(f); see also McGee v. O'Connor (In re

¹ Documents supporting the claim amount are attached hereto as Exhibit A.

O'Connor), 153 F.3d 258, 260-261 (5TH Cir. 1998); In re Mid-Am. Waste Sys., Inc., 284 B.R. 53, 65 (Bankr. D. Del. 2002) (“A claimant filing a proof of claim must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is *prima facie* valid pursuant to Fed. R. Bankr. P. 3001(f)”).

10. A party objecting to a timely and properly filed proof of claim bears the initial burden of presenting “*enough evidence* to overcome the *prima facie* effect of the claim.” O'Connor, 153 F.3d at 261 (emphasis added); In re Mid-Am. Waste Sys., Inc., 284 B.R. at 65 (objecting party must present “*sufficient evidence* to overcome the presumed validity and amount of the claim”) (emphasis added). The objector must “produce evidence tending to defeat the claim that is probative force equal to that of the creditor’s proof of claim.” See In re Simmons, 765 F.2d 547, 552 (5TH Cir. 1985); In re Alleghany Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (objector must present evidence that is “equal in force” to the *prima facie* evidence supporting the claim).

11. While 3M assumes that Debtor has merely erred in stating the remaining General Unsecured Claim after reclassifying \$34,337.97 as a Priority Claim, 3M notes that by merely stating that the claims should be modified as to the asserted amount, the Debtors have not met their burden of presenting “enough evidence” to overcome the presumptive validity of the timely and properly supported claims of 3M Company.

12. 3M Company reserves all other rights and remedies under the Bankruptcy Code and other applicable law.

WHEREFORE, 3M Company respectfully requests that the Court deny the relief requested by the Twenty-First Objection as to claim number 2468, allow the claim as filed and grant 3M Company such other relief as the Court deems just and proper.

Dated: October 17, 2007

Respectfully submitted,

3M Company

Klestadt & Winters, LLP

By: /s/ Patrick J. Orr
Patrick J. Orr (PO-7617)
292 Madison Avenue, 17TH Floor
New York, NY 10017-6314
Telephone: 212-972-3000
Facsimile: 212-972-2245

Alpha B. Khaldi (MN #303860)
3M Company, 220-9E-02
P.O. Box 33428
St. Paul, MN 55133
Telephone: (651) 575-4914
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Counsel for 3M Company

Exhibit A